

and chair of Community Services for the church. He was a Mission Service Corps Volunteer under the Home Mission Board of the Southern Baptist Church. He was a member of Magnolia Lodge #3. He was a mover and a shaker who wanted to see things accomplished for his country, state, city, community and church.

His motto was Matthew 25:34 "For I was hungry and you fed me." His will be "hard shoes to fill" and he will be missed by many. Visitation at the funeral home on Thursday from 8 to 10 p.m. Body will lie in state at South Park Baptist Church, 5830 Van Fleet, 10-11 a.m. Friday followed by the funeral at 11:00 a.m. with Rev. Marvin C. DeLaney officiating. He will join his beloved Elsie at Houston National Cemetery.

#### INTRODUCING THE 21ST CENTURY CLASSROOMS ACT FOR PRIVATE TECHNOLOGY INVESTMENT

#### HON. RANDY "DUKE" CUNNINGHAM

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 20, 1997

Mr. CUNNINGHAM. Mr. Speaker, today, I introduce the 21st Century Classrooms Act for Private Technology Investment.

Our children and our country's future depend upon the investment we make today in their classrooms. We know that advanced technology has improved America's economic competitiveness, transformed commerce and communications, and improved the quality of life for millions of Americans. By the year 2000, some 60 percent of American jobs will require technological skills.

Unfortunately, the revolution in technology has not yet transformed the education of our children. Our classrooms lack the technology our children need to succeed. More big Government is not the answer; I believe that only by harnessing the power and ingenuity of private enterprise will we bring our classrooms into the 21st century.

We can hasten that work through my new proposal: The 21st Century Classrooms Act for Private Technology Investment. It provides new, expanded incentives for businesses to invest equipment and cash to prepare 21st century classrooms. By taking advantage of employers' constant need to update computer systems, schools, and certain nonprofits can vastly multiply the technology available to our young people.

First, it encourages employers to donate computer technology, equipment and software for K-12 education. It does this by expanding the incentive that encourages donations to scientific research institutions to also include donations to schools and nonprofits involved in K-12 education.

Second, it provides employers a 110-percent tax credit for cash contributions to K-12 education to purchase computer technology, equipment and software. Every dollar contributed for this purpose reduces the employer's taxable income by \$1.10, up to the usual limit.

And third, and most importantly, these new incentives will increase private involvement in our local schools. That's something everybody agrees we need more of.

Members of the House have already received a packet of information and the text of the 21st Century Classrooms Act. It is also

available on my Internet website, <http://www.house.gov/cunningham>, on my "What's New" link.

America is confronted with three possible solutions to the gap in technological literacy. First, we can do nothing, which has a huge cost in terms of our future competitiveness, our well-being as a nation, and the lives of our young people. Second, we can create more Federal programs and increase Government spending. Or third, we can harness the power and energy of private enterprise to create true 21st century classrooms, which is the motivation behind my 21st Century Classrooms Act.

As a former teacher and coach, as one who once trained the Navy's Top Gun fighter pilots, and most of all as a father, I am tremendously excited by the potential of this initiative. I welcome Members' support.

#### SECTION-BY-SECTION ANALYSIS 21ST CENTURY CLASSROOMS ACT

(By Representative Randy "Duke" Cunningham, R-CA)

#### SECTION 1: SHORT TITLE

"21st Century Classrooms Act for Private Technology Investment."

#### SECTION 2: FINDINGS AND PURPOSE

The purpose of the legislation is "to direct the innovation and energy of private enterprise to the education of our young people, expand technological literacy, and bring the education of our young people into the 21st Century."

#### SECTION 3: CONTRIBUTIONS FOR COMPUTER TECHNOLOGY AND EQUIPMENT FOR ELEMENTARY OR SECONDARY SCHOOL PURPOSES

This section establishes tax incentives for corporations to donate equipment or cash to help bring classrooms into the 21st Century.

(a) Section 170(e) of the Internal Revenue Code of 1986 is amended by creating a new special rule (6) for contributions of computer technology and equipment for elementary or secondary school purposes.

(A) When a corporation contributes computer technology or equipment to a qualified recipient, it may deduct from its taxable income an amount to one-half the market value of the donated material, not to exceed twice the cost of producing it.

(B) A qualified contribution is a charitable contribution of computer technology or equipment by a corporation that is:

(i) Made to a public or private elementary or secondary school, or to a non-profit 501(c)(3) organization that is "organized primarily for purposes of supporting elementary and secondary education;"

(ii) Made within two years after the property to be donated was either acquired or produced;

(iii) To benefit K-12 education;

(iv) Donated free of charge, except for shipping and installation;

(v) Productive to the recipient's education plan;

(vi) Beneficial to K-12 educational and donated free (except for shipping and installation), in the case of a recipient that is a non-profit that is not a school.

(C) A corporation's contribution of computer technology or equipment to its own private foundation, particularly if the foundation is not "organized primarily for purposes of elementary and secondary education," is eligible for the tax deduction in (A) if:

(i) The contribution is made within two years after the property to be donated was either acquired or produced, and donated free of charge, except for shipping and installation;

(ii) The recipient foundation forwards the contribution to an eligible school or non-

profit within 30 days, and notifies the corporate donor.

(D) Applies a technical definition relating to the determination of contributors' stake in the donated property.

(E) Applies current law definitions of computer technology and corporations into the Act.

(b) Amends Section 170(a) of the Internal Revenue Code so that corporate contributions of cash for schools and qualified nonprofits to purchase computer technology and equipment are provided a 110 percent credit against the corporation's taxable income.

(c) The Act takes effect at the beginning of the taxable year following enactment.

#### A TRIBUTE TO CHARLES E. YOUNG

#### HON. JERRY LEWIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 20, 1997

Mr. LEWIS of California. Mr. Speaker, I would like to bring to your attention the fine work and far-reaching accomplishments of Charles E. Young who is retiring on June 30, 1997 after 29 years as chancellor of UCLA. The country's longest serving university chief executive, he has been a powerful force in UNCLA's ascent to the ranks of the nation's most comprehensive and distinguished universities. Three-quarters of the diplomas held by UCLA's 285,000 living alumni bear his signature. Chancellor Young's leadership is reflected in innumerable contributions to the UCLA campus, to the broader community, and to higher education.

Dr. Young's association with the University of California dates to 1953 when he enrolled as a transfer student at UC Riverside. After graduating with honors in 1955, he pursued doctoral studies in political science at UCLA, earning his M.A. in 1957 and Ph.D. in 1960. He participated in the creation of the master plan for higher education in California while working on the staff of UC President Clark in 1959. Dr. Young returned to UCLA in 1960 to serve in a series of executive posts in the administration of Chancellor Franklin D. Murphy. Following Chancellor Murphy's resignation, Dr. Young was named his successor by the UC Regents on July 12, 1968.

Under Chancellor Young's leadership, UCLA has become an internationally renowned center of scholarship and discovery. Building a university for the future, he has guided UCLA to dramatic advances in every facet of its enterprise: recruitment of outstanding students and award-winning faculty, acclaimed programs in the visual and performing arts, development of a world class medical enterprise, a doubling of library holdings and of campus facilities, and an unparalleled tradition in intercollegiate athletics.

Chancellor Young is respected throughout academe as a passionate spokesman for educational opportunity, inclusiveness, and the intellectual richness born of diverse perspectives. Unwavering in his commitment to academic freedom, he has cultivated at UCLA an open and stimulating environment in which the pursuit of knowledge thrives without limits or boundaries. His advocacy resonates in the classroom, in the laboratory, and every corner of the campus where a theory can be tested, a point of view expressed, an idea challenged, or a concept debated.